

SB 6013 - S AMD 487
By Senator Roach

ADOPTED 06/28/2015

1 Strike everything after the enacting clause and insert the
2 following:

3

4 "NEW SECTION. **Sec. 1.** (1) This section is the tax preference
5 performance statement for the tax preference in section 2 of this
6 act. This performance statement is only intended to be used for
7 subsequent evaluation of the tax preference. It is not intended to
8 create a private right of action by any party or be used to
9 determine eligibility for preferential tax treatment.

10 (2) The legislature categorizes this tax preference as one
11 intended to accomplish a general purpose as indicated in RCW
12 82.32.808(2)(f).

13 (3) It is the legislature's specific public policy objective to
14 provide use tax relief for individuals who support charitable
15 activities by purchasing or winning articles of personal property
16 from a nonprofit organization or library when the personal property
17 is sales tax exempt.

18 (4) To measure the effectiveness of the exemption provided in
19 this act in achieving the specific public policy objective described
20 in (3) of this section, the joint legislative audit and review
21 committee must evaluate this tax preference.

22

23 **Sec. 2.** RCW 82.12.225 and 2013 2nd sp.s. c 13 s 1402 are each
24 amended to read as follows:

25 (1) The provisions of this chapter do not apply in respect to
26 the use of any article of personal property, valued at less than
27 (~~ten~~) twelve thousand dollars, purchased or received as a prize in

1 a contest of chance, as defined in RCW 82.04.285, from a nonprofit
2 organization or a library, if the gross income the nonprofit
3 organization or library receives from the sale is exempt under RCW
4 82.04.3651.

5 (2) This section expires July 1, (~~(2017)~~) 2020."

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10 On page 1, line 2 of the title, after "activities;" strike the
11 remainder of the title and insert "amending RCW 82.12.225; and
12 creating a new section."

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EFFECT: Limits the exemption to those items of personal
property that are valued at less than \$12,000. Expires the
exemption July 1, 2020.

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